

Article - Tax - General

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§6–102.

Except as provided in § 6-103 of this subtitle, a tax is imposed on gross receipts derived from:

(1) a charge for admission to a boxing or wrestling contest in the State; and

(2) a charge, by ticket or per event or occasion basis, to view a telecast of a boxing or wrestling contest in the State regardless of the origin of the telecast.

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